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BUREAU OF THE CENSUS

GOVERNMENTS QUARTERLY REPORT

Quarterly Summary of Federal, State, and Local Tax Revenue

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Tax collections of Federal, State, and local governments totaled \$677.3 billion during the 12 months ended with September 1982, an increase of 3.7 percent over the amount collected during the 12 months ended September 1981. Federal tax collections were \$406.4 billion, up 0.2 percent during this period. State tax collections totaled \$163.9 billion, up 6.3 percent during this period, and local government taxes amounted to \$107.0 billion, an increase of 14.7 percent. Table A provides a summary by type of tax for the 12 month periods ending September 1982 and September 1981.

During the third quarter of calendar 1982, collections of Federal, State, and local taxes amounted to \$160.5 billion. Compared to the corresponding quarter of

1981 this is a decrease of \$1.9 billion or 1.2 percent.

For the first time Federal Government data are included in this report. National totals, Federal, State, and local, are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are shown in table 3.

Table 5 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 5 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Table A. Twelve-Month Federal, State and Local Tax Collections: September 1982 and 1981

Type of tax	Amount (in millions of dollars) 12 months ended with September		Percent change
	1982	1981	
Total.....	\$677,334	\$653,134	3.7
Property.....	85,270	73,597	15.9
Other than property.....	592,064	579,537	2.2
Customs, general sales and gross receipts.....	70,277	65,352	7.5
Motor fuel.....	15,534	14,754	5.3
Tobacco product sales.....	6,682	6,637	.7
Alcoholic beverage sales.....	8,376	8,458	-1.0
Individual income.....	350,319	333,004	5.2
Corporation net income.....	63,062	75,497	-16.5
All other.....	77,814	75,835	2.6

Note: Because of rounding, detail may not add to totals.

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INTRODUCTION

TAX COLLECTIONS ADJUSTED FOR SEASONAL VARIATION

State and local government taxes are subject to numerous influences which affect the level of collections from quarter to quarter. Included among these are factors which affect the long-term pattern of tax revenue, such as tax rate changes, adjustments by legislation or legal rulings in the coverage of particular taxes, the imposition of a specific tax by additional governments, or general economic growth.

Over shorter time spans, tax collections are influenced by the method of tax administration and collection, as well as by institutional factors. For example, the traditional payment of property taxes late in the calendar year is reflected in the significant jump of actual property tax revenue during the fourth quarter annually. Likewise, the existence of filing dates early in the calendar year is a factor in the collection pattern of individual income taxes.

Factors such as these result in the existence of repetitive intrayear fluctuations in the collection pattern of particular taxes. Such seasonal fluctuations often make quarter-to-quarter comparisons of tax collection amounts difficult.

The process of seasonal adjustment is used to identify and remove such short-term systematic fluctuations from the quarterly figures. Long-term trend and cyclical movements, as well as irregular fluctuations, are left intact by the adjustment process. The comparison of tax collections in successive quarters is more meaningful, as the underlying long-term movement of the data are more easily observed. Similarly, any erratic or unusual short-term behavior in the tax collection pattern is more clearly revealed in the seasonally adjusted series, providing a basis for study of the causes of such behavior.

On a seasonally adjusted basis, State and local government tax collections amounted to \$69.7 billion during the third quarter

Table B. Seasonally Adjusted State and Local Tax Collections, Third Quarter 1982 and Prior Periods

Type of tax	Seasonally adjusted collections (millions of dollars)			Percentage change, tax collections in 3d quarter 1982 from--	
	1982		1981		
	3d quarter	2d quarter	3d quarter	2d quarter 1982	3d quarter 1981
Total.....	\$69,719	\$69,712	\$63,704	-	9.4
Property.....	22,096	22,884	18,345	-3.4	20.4
Other than property.....	47,623	46,828	45,359	1.7	5.0
General sales and gross receipts.....	15,604	15,752	14,971	-.9	4.2
Individual income.....	13,431	13,037	12,231	3.0	9.8
Corporation net income.....	3,554	3,343	3,715	6.3	-4.3
Motor fuel.....	2,678	2,721	2,622	-1.6	2.1
Motor vehicle and operators' licenses	1,801	1,742	1,668	3.4	8.0
Other.....	10,555	10,233	10,152	3.1	4.0
BY LEVEL OF GOVERNMENT					
State.....	41,938	41,124	40,164	2.0	4.4
Local.....	27,808	28,445	23,597	-2.2	17.8

- Represents zero.

of calendar 1982. There was no change from the \$69.7 billion collected during the previous quarter. Table B provides a summary of State and local tax collections adjusted to remove seasonal variation.

Table 4 presents seasonally adjusted collections for selected taxes and groups of taxes on a quarterly basis since 1977, and also shows the quarter-to-quarter percentage change for each series over the same time period.

The method used to adjust data on tax collections for seasonal variation is the X-11Q variant of the Census Method II seasonal adjustment program. A complete description of this program can be found in The X-11 Variant of the Census Method II Seasonal Adjustment Program (U.S. Bureau of Census, Technical Paper No. 15, revised 1967). Seasonal adjustment factors were developed from unadjusted data (actual tax collections) compiled in this survey from 1970 through third quarter 1982. These factors are presented in Appendix B for the period 1977 through third quarter 1982.

Seasonal factors are calculated for individual taxes and groups of taxes as well as for aggregates of State and local tax collections separately. Total adjusted tax collections are defined to equal the sum of the adjusted individual taxes and tax groups shown in Appendix B. State and local government totals are shown separately, but do not sum to National totals shown because of the method of adjustment used.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

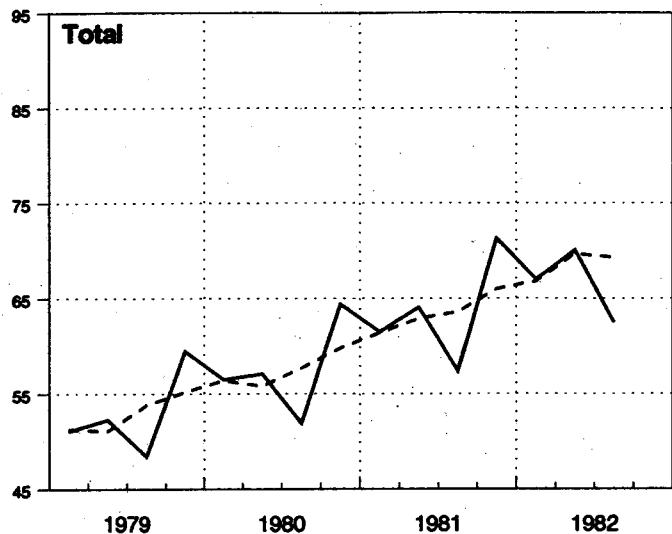
The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 3. The remaining 4 percent (making up 10 percent of the local government total, and representing about one-third of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from The Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

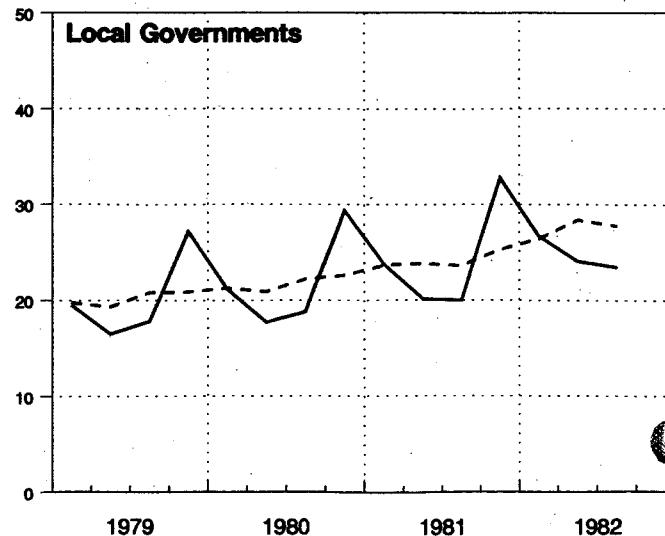
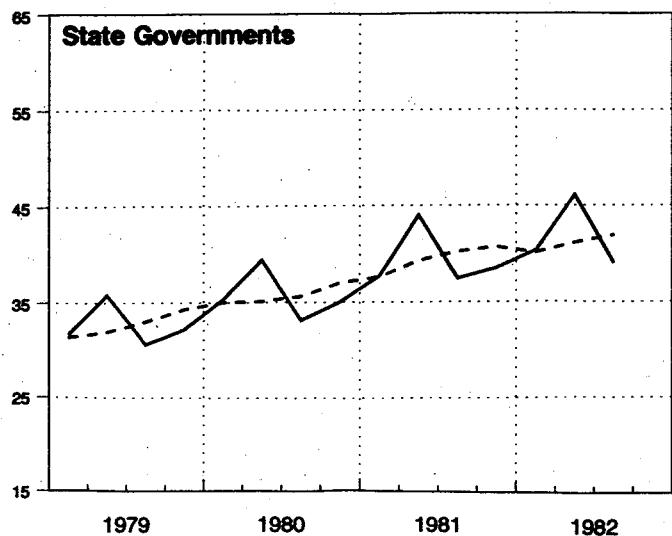
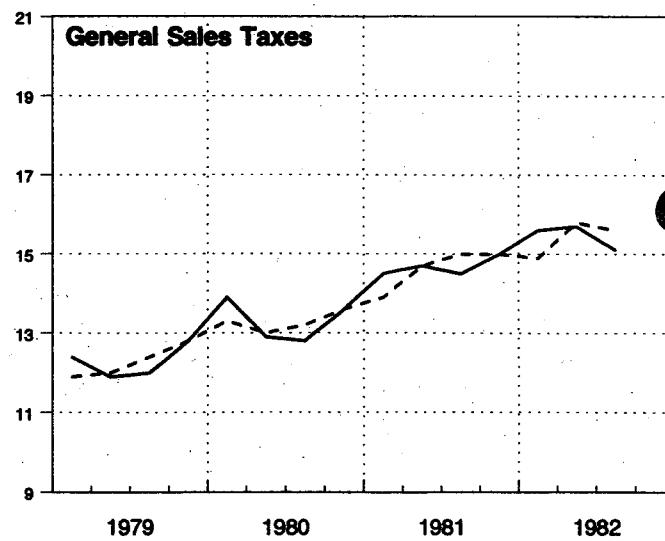
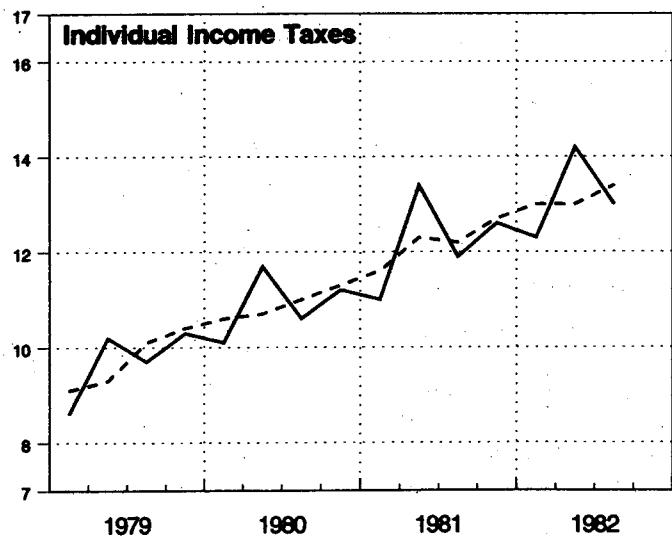
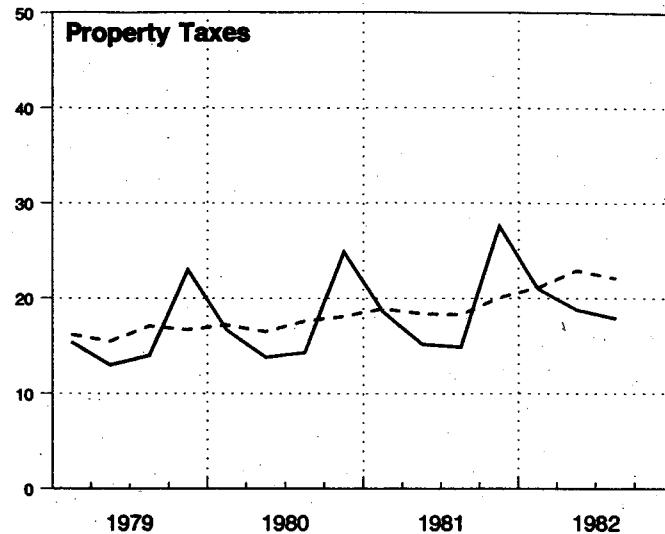
¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports State Government Tax Collections in 1981 and State Government Finances in 1981. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1980-81.

INTRODUCTION

**Quarterly Tax Collections
of State and Local Governments,
by Level of Government
and for Selected Types of Taxes:
1979 to 1982 (in Billions of Dollars)**



— Actual tax collections
- - - Seasonally-adjusted tax collections



Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Concurrent adjustment of seasonal factors is utilized in this survey. With each additional quarter of data, seasonal factors are calculated for the current quarter, and prior quarterly seasonal factors are revised as needed. Concurrent adjustment generally reduces the overall magnitude of the revisions to seasonal factors, in comparison to the once-a-year adjustment of seasonal factors utilized in other surveys.

In this survey, concurrent adjustment is particularly important because of the changing nature of the underlying data base. Seven of the nine component series of tax collections are comprised essentially of State government taxes. Changes in the reported amounts of tax collections by these respondents can occur. In addition, reporting discrepancies in the quarterly surveys often become evident when the amounts are compared to the Census Bureau's survey of fiscal year State government tax collections. Concurrent adjustment of the seasonal factors thus incorporates all changes in the underlying data base into the computation of seasonally adjusted statistics each quarter.

It should be emphasized that the method used to compute seasonal factors does not change from quarter-to-quarter. Revisions result entirely from changes to the underlying data base or the addition of new data.

The seasonally adjusted statistics are considered final (subject to no further revision) after four years.

Property tax collections since the first quarter 1977, as shown in table 3, are estimated based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 76 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

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QUARTERLY TAX REPORT

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Table 1. National Totals of Federal, State and Local Tax Revenue, by Level of Government and by Type of Tax:
Third Quarter of 1982 and Prior Periods

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax							
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
QUARTERS											
1982:											
3D QUARTER (PRE-LIMINARY). . . .	160 459	97 950	62 509	90 474	9 987	17 861	17 284	3 972	1 778	2 216	16 886
2D QUARTER. . . .	188 045	117 891	70 152	97 687	23 774	18 849	17 928	3 922	1 662	2 115	22 105
1ST QUARTER	159 619	92 655	66 964	79 374	14 217	20 958	17 732	3 737	1 574	1 929	20 099
1981:											
4TH QUARTER	169 213	97 949	71 264	82 784	15 084	27 602	17 333	3 903	1 668	2 116	18 724
3D QUARTER. . . .	162 396	105 042	57 354	88 793	14 917	14 900	16 795	3 862	1 720	2 304	19 105
2D QUARTER. . . .	190 110	125 974	64 136	96 282	31 148	15 226	16 753	3 547	1 706	2 082	23 366
1ST QUARTER	147 441	85 898	61 543	70 990	15 013	18 613	16 392	3 550	1 539	2 064	19 280
1980:											
4TH QUARTER	153 187	88 800	64 387	76 939	14 419	24 858	15 412	3 795	1 672	2 008	14 084
3D QUARTER. . . .	143 307	91 392	51 915	76 881	15 131	14 345	14 726	3 637	1 647	2 254	14 686
2D QUARTER. . . .	163 956	106 857	57 099	80 241	31 102	13 754	14 729	3 536	1 615	1 965	17 014
1ST QUARTER	129 458	72 979	56 479	61 493	16 570	16 658	15 643	3 656	1 630	2 012	11 796
1979:											
4TH QUARTER	139 014	79 553	59 461	68 176	15 515	23 008	14 668	3 867	1 450	2 089	10 240
3D QUARTER. . . .	128 185	79 828	48 357	67 338	15 527	14 028	13 979	3 711	1 817	2 219	9 566
2D QUARTER. . . .	153 716	101 389	52 327	75 347	31 298	13 088	13 902	3 721	1 553	1 942	12 865
1ST QUARTER	118 380	67 237	51 143	55 051	16 022	15 422	14 276	3 767	1 447	1 946	10 449
1978:											
4TH QUARTER	124 336	70 478	53 858	57 686	15 259	21 374	13 452	3 867	1 485	2 075	9 138
3D QUARTER. . . .	117 860	72 017	45 843	59 005	14 832	13 975	12 842	3 903	1 683	2 167	9 453
2D QUARTER. . . .	138 536	87 279	51 257	63 225	28 525	14 776	12 740	3 599	1 609	1 979	12 083
1ST QUARTER	102 637	55 290	47 347	43 965	14 014	14 869	12 584	3 543	1 584	2 049	10 029
12 MONTHS ENDING											
SEPTEMBER 1982. . . .	677 334	406 445	270 889	350 319	63 062	85 270	70 277	15 534	6 682	8 376	77 814
JUNE 1982	679 271	413 537	265 734	348 638	67 992	82 309	69 788	15 424	6 624	8 464	80 033
MARCH 1982. . . .	681 338	421 620	259 718	347 238	75 366	78 686	68 613	15 049	6 668	8 431	81 294
DECEMBER 1981	669 160	414 863	254 297	338 849	76 162	76 341	67 273	14 862	6 633	8 566	80 475
SEPTEMBER 1981. . . .	653 134	405 714	247 420	333 004	75 497	73 597	65 352	14 754	6 637	8 458	75 835
JUNE 1981	634 045	392 064	241 981	321 092	75 711	73 042	63 283	14 529	6 564	8 408	71 416
MARCH 1981. . . .	607 891	372 947	234 944	305 051	75 665	71 570	61 259	14 518	6 473	8 291	65 064
DECEMBER 1980	589 908	360 028	229 880	295 554	77 222	69 615	60 510	14 624	6 564	8 239	57 580
SEPTEMBER 1980. . . .	575 735	350 781	224 954	286 791	78 318	67 765	59 766	14 696	6 342	8 320	53 736
JUNE 1980	560 613	339 217	221 396	277 248	78 714	67 448	59 019	14 770	6 512	8 285	48 616
MARCH 1980. . . .	550 373	333 749	216 624	272 354	78 910	66 782	58 192	14 955	6 450	8 262	44 467
DECEMBER 1979	539 295	328 007	211 288	265 912	78 362	65 546	56 825	15 066	6 267	8 196	43 121
SEPTEMBER 1979. . . .	524 617	318 932	205 685	255 422	78 106	63 912	55 609	15 066	6 302	8 182	42 018
JUNE 1979	514 292	311 121	203 171	247 089	77 411	63 859	54 472	15 258	6 168	8 130	41 905
MARCH 1979. . . .	499 112	297 011	202 101	234 967	74 638	65 547	53 310	15 136	6 224	8 167	41 123

Note: Because of rounding, detail may not add to total.

QUARTERLY TAX REPORT

Table 2. Federal Government Tax Revenue, by Type of Tax: Third Quarter of 1982 and Prior Periods

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverage ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
QUARTERS											
1982:											
3D QUARTER . . .	97 950	77 446	7 169	2 227	1 265	685	1 500	479	4 456	1 900	823
2D QUARTER . . .	117 891	83 521	19 133	2 177	1 236	612	1 359	471	6 031	1 940	1 411
1ST QUARTER . . .	92 655	67 044	10 676	2 173	1 218	589	1 226	576	5 816	2 268	1 069
1981:											
4TH QUARTER . . .	97 949	70 140	12 230	2 357	1 215	653	1 368	549	6 791	1 883	763
3D QUARTER . . .	105 042	76 936	11 981	2 344	1 208	682	1 626	622	6 925	1 858	860
2D QUARTER . . .	125 974	82 884	26 174	2 091	1 084	638	1 342	441	8 458	1 663	1 199
1ST QUARTER . . .	85 898	60 005	11 308	1 874	1 126	606	1 368	544	6 438	1 596	1 033
1980:											
4TH QUARTER . . .	88 800	65 726	11 674	1 852	1 260	658	1 331	719	3 324	1 670	586
3D QUARTER . . .	91 392	66 236	12 387	1 951	1 213	632	1 600	688	3 968	1 829	888
2D QUARTER . . .	106 857	68 554	26 205	1 793	1 139	617	1 297	678	3 601	1 584	1 389
1ST QUARTER . . .	72 979	51 434	13 166	1 780	1 251	702	1 341	755	218	1 507	825
1979:											
4TH QUARTER . . .	79 553	57 845	12 842	1 912	1 284	495	1 447	746	926	1 469	587
3D QUARTER . . .	79 828	57 642	13 020	1 957	1 268	834	1 600	711	451	1 430	915
2D QUARTER . . .	101 389	65 172	26 810	1 967	1 246	564	1 266	653	998	1 296	1 417
1ST QUARTER . . .	67 237	46 430	12 729	1 838	1 318	555	1 322	745	522	1 360	418
1978:											
4TH QUARTER . . .	70 478	48 597	13 118	1 926	1 356	543	1 441	679	954	1 325	539
3D QUARTER . . .	72 017	50 257	12 660	1 949	1 329	735	1 553	732	624	1 367	811
2D QUARTER . . .	87 279	53 427	24 688	1 844	1 181	618	1 349	675	1 005	1 244	1 248
1ST QUARTER . . .	55 290	36 095	11 027	1 600	1 266	685	1 463	772	530	1 343	509
12 MONTHS ENDING											
SEPTEMBER 1982 . . .	406 445	298 151	49 208	8 934	4 934	2 539	5 453	2 075	23 094	7 991	4 066
JUNE 1982 . . .	413 537	297 641	54 020	9 051	4 877	2 536	5 579	2 218	25 563	7 949	4 103
MARCH 1982 . . .	421 620	297 004	61 061	8 965	4 725	2 562	5 562	2 188	27 990	7 672	3 891
DECEMBER 1981 . . .	414 863	289 965	61 693	8 666	4 633	2 579	5 704	2 156	28 612	7 000	3 855
SEPTEMBER 1981 . . .	405 714	285 551	61 137	8 161	4 678	2 584	5 667	2 326	25 145	6 787	3 678
JUNE 1981 . . .	392 064	274 851	61 543	7 768	4 683	2 534	5 641	2 392	22 188	6 758	3 706
MARCH 1981 . . .	372 947	260 521	61 574	7 470	4 738	2 513	5 596	2 629	17 331	6 679	3 896
DECEMBER 1980 . . .	360 028	251 950	63 432	7 376	4 863	2 609	5 569	2 840	11 111	6 590	3 688
SEPTEMBER 1980 . . .	350 781	244 069	64 600	7 436	4 887	2 446	5 685	2 867	8 713	6 389	3 689
JUNE 1980 . . .	339 217	235 475	65 233	7 442	4 942	2 648	5 685	2 890	5 196	5 990	3 716
MARCH 1980 . . .	333 749	232 093	65 838	7 616	5 049	2 595	5 654	2 865	2 593	5 702	3 744
DECEMBER 1979 . . .	328 007	227 089	65 401	7 674	5 116	2 448	5 635	2 855	2 897	5 555	3 337
SEPTEMBER 1979 . . .	318 932	217 841	65 677	7 688	5 188	2 496	5 629	2 788	2 925	5 411	3 289
JUNE 1979 . . .	311 121	210 456	65 317	7 680	5 249	2 397	5 582	2 809	3 098	5 348	3 185
MARCH 1979 . . .	297 011	198 711	63 195	7 557	5 184	2 451	5 665	2 831	3 105	5 296	3 016

¹Actual U. S. Customs plus an estimated amount from Puerto Rico.²Excludes occupation taxes.

Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:

Third Quarter of 1982 and Prior Periods

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Individual income	Corporation net income ¹	Motor vehicle and operators' licenses	All other
QUARTERS												
1982:												
3D QUARTER . .	62 509	39 045	23 464	17 861	15 057	2 707	1 093	716	13 028	2 818	1 499	7 730
2D QUARTER . .	70 152	46 094	24 058	18 849	15 751	2 686	1 050	756	14 166	4 641	1 892	10 361
1ST QUARTER . .	66 964	40 269	26 695	20 958	15 559	2 519	985	703	12 330	3 541	1 889	8 480
1981:												
4TH QUARTER . .	71 264	38 462	32 802	27 602	14 976	2 688	1 015	748	12 644	2 854	1 317	7 420
3D QUARTER . .	57 354	37 383	19 971	14 900	14 451	2 654	1 038	678	11 857	2 936	1 377	7 463
2D QUARTER . .	64 136	44 005	20 131	15 226	14 662	2 463	1 068	740	13 398	4 974	1 707	9 898
1ST QUARTER . .	61 543	37 739	23 804	18 613	14 518	2 424	933	696	10 985	3 705	1 866	7 803
1980:												
4TH QUARTER . .	64 387	34 960	29 427	24 858	13 560	2 535	1 014	677	11 213	2 745	1 200	6 585
3D QUARTER . .	51 915	33 084	18 831	14 345	12 775	2 424	1 015	654	10 645	2 744	1 253	6 060
2D QUARTER . .	57 099	39 385	17 715	13 754	12 936	2 397	998	668	11 687	4 897	1 527	8 235
1ST QUARTER . .	56 479	35 253	21 226	16 658	13 863	2 405	928	671	10 059	3 404	1 906	6 585
1979:												
4TH QUARTER . .	59 461	32 241	27 220	23 008	12 756	2 583	955	642	10 331	2 673	1 134	5 378
3D QUARTER . .	48 357	30 602	17 755	14 028	12 022	2 443	983	619	9 696	2 507	1 065	4 994
2D QUARTER . .	52 327	35 831	16 496	13 088	11 935	2 475	989	676	10 175	4 488	1 539	6 962
1ST QUARTER . .	51 143	31 670	19 473	15 422	12 438	2 449	892	624	8 621	3 293	1 840	5 564
1978:												
4TH QUARTER . .	53 858	28 780	25 078	21 374	11 526	2 511	942	634	9 089	2 141	1 026	4 615
3D QUARTER . .	45 843	28 361	17 482	13 975	10 893	2 574	948	614	8 748	2 172	1 066	4 853
2D QUARTER . .	51 257	33 313	17 944	13 776	10 896	2 418	991	630	9 798	3 837	1 513	6 398
1ST QUARTER . .	47 347	28 767	18 580	14 869	10 984	2 277	899	586	7 870	2 987	1 754	5 121
1977:												
4TH QUARTER . .	51 512	25 640	26 872	23 674	9 925	2 404	925	601	7 893	1 923	930	4 237
3D QUARTER . .	41 169	25 246	15 923	12 687	9 653	2 445	955	577	7 650	1 964	952	4 286
2D QUARTER . .	45 907	29 190	16 717	13 955	9 657	2 341	945	595	8 022	3 272	1 404	5 716
1ST QUARTER . .	43 184	26 035	17 149	13 848	9 505	2 175	859	536	7 287	2 550	1 675	4 749
12 MONTHS ENDING												
SEPTEMBER 1982 .	270 889	163 869	107 020	85 270	61 343	10 600	4 143	2 923	52 168	13 854	6 597	33 991
JUNE 1982 . . .	265 734	162 208	103 526	82 309	60 737	10 547	4 088	2 885	50 997	13 972	6 475	33 724
MARCH 1982 . . .	259 718	160 119	99 599	78 686	59 648	10 324	4 106	2 869	50 229	14 305	6 290	33 261
DECEMBER 1981 . .	254 297	157 589	96 708	76 341	58 607	10 229	4 054	2 862	48 884	14 469	6 267	32 584
SEPTEMBER 1981 . .	247 420	154 087	93 333	73 597	57 191	10 076	4 053	2 791	47 453	14 360	6 150	31 749
JUNE 1981 . . .	241 981	149 788	92 193	73 042	55 515	9 846	4 030	2 767	46 241	14 168	6 026	30 346
MARCH 1981 . . .	234 944	145 168	89 777	71 570	53 789	9 780	3 960	2 695	44 530	14 091	5 846	28 683
DECEMBER 1980 . .	229 880	142 682	87 199	69 615	53 134	9 761	3 955	2 670	43 604	13 790	5 886	27 465
SEPTEMBER 1980 . .	224 954	139 963	84 992	67 765	52 350	9 809	3 896	2 635	42 722	13 718	5 820	26 258
JUNE 1980 . . .	221 396	137 481	83 916	67 448	51 577	9 828	3 864	2 600	41 773	13 481	5 632	25 192
MARCH 1980 . . .	216 624	133 927	82 697	66 782	50 576	9 906	3 855	2 608	40 261	13 072	5 644	23 920
DECEMBER 1979 . .	211 288	130 344	80 944	65 546	49 151	9 950	3 819	2 561	38 823	12 961	5 578	22 899
SEPTEMBER 1979 . .	205 685	126 883	78 802	63 912	47 921	9 878	3 806	2 553	37 581	12 429	5 470	22 135
JUNE 1979 . . .	203 171	124 642	78 529	63 859	46 792	10 009	3 771	2 548	36 635	12 094	5 471	21 994
MARCH 1979 . . .	202 101	122 124	79 977	65 547	45 753	9 952	3 773	2 502	36 256	11 443	5 445	21 430
DECEMBER 1978 . .	198 305	119 221	79 084	64 994	44 299	9 780	3 780	2 464	35 505	11 137	5 359	20 987
SEPTEMBER 1978 . .	196 959	116 081	80 878	67 294	42 698	9 673	3 763	2 431	34 309	10 919	5 263	20 609
JUNE 1978 . . .	192 285	112 966	79 319	66 006	41 458	9 544	3 770	2 394	33 211	10 711	5 149	20 042
MARCH 1978 . . .	186 935	108 843	78 092	65 185	40 219	9 467	3 724	2 359	31 435	10 146	5 040	19 360
DECEMBER 1977 . .	182 772	106 111	76 661	64 164	58 740	9 365	3 684	2 309	30 852	9 709	4 961	18 988
SEPTEMBER 1977 . .	177 934	103 435	74 501	62 252	57 618	9 237	3 642	2 284	30 120	9 388	4 869	18 524
JUNE 1977 . . .	173 977	100 233	73 744	61 828	56 291	9 165	3 615	2 248	28 789	9 021	4 863	18 057
MARCH 1977 . . .	169 657	97 541	72 116	60 545	55 281	9 089	3 596	2 229	28 076	8 518	4 705	17 618

Note: Because of rounding, detail may not add to total. Property tax amounts are estimated subject to sampling variation. Of the non-property tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder inputted mainly from findings of annual surveys for fiscal 1980-1981. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than one percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

¹Local government collections are included with "Individual income."

QUARTERLY TAX REPORT

Table 4. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax

(Data adjusted for seasonal variations)

Period	Total	Level of tax-imposing government			Type of tax						
		State ¹	Local ¹	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other	
AMOUNT (MILLIONS OF DOLLARS)											
QUARTERS											
1982:											
3D QUARTER	69 719	41 938	27 808	22 096	15 604	2 678	13 431	3 554	1 801	10 555	
2D QUARTER	69 712	41 124	28 445	22 884	15 752	2 721	13 037	3 343	1 742	10 233	
1ST QUARTER	66 662	40 141	26 449	21 119	14 948	2 599	13 020	3 374	1 466	10 136	
1981:											
4TH QUARTER	65 987	40 693	25 251	20 114	15 050	2 606	12 688	3 705	1 653	10 171	
3D QUARTER	63 704	40 164	23 597	18 345	14 971	2 622	12 231	3 715	1 668	10 152	
2D QUARTER	62 899	39 262	23 764	18 417	14 684	2 493	12 317	3 582	1 568	9 838	
1ST QUARTER	61 309	37 577	23 687	18 909	13 940	2 503	11 604	3 513	1 440	9 400	
1980:											
4TH QUARTER	59 728	37 041	22 646	18 093	13 639	2 465	11 253	3 582	1 515	9 181	
3D QUARTER	57 770	35 572	22 159	17 586	13 224	2 386	11 003	3 491	1 540	8 540	
2D QUARTER	55 847	35 113	20 849	16 512	12 959	2 424	10 720	3 525	1 395	8 312	
1ST QUARTER	56 379	35 010	21 305	17 163	13 306	2 486	10 623	3 195	1 453	8 153	
1979:											
4TH QUARTER	55 195	34 267	20 907	16 707	12 846	2 525	10 371	3 524	1 452	7 770	
3D QUARTER	53 828	32 955	20 810	17 127	12 435	2 395	10 064	3 208	1 327	7 272	
2D QUARTER	51 128	31 897	19 299	15 523	11 948	2 494	9 297	3 228	1 405	7 233	
1ST QUARTER	51 274	31 351	19 826	16 224	11 938	2 543	9 093	3 055	1 373	7 048	
1978:											
4TH QUARTER	49 797	30 706	19 164	15 435	11 628	2 468	9 136	2 853	1 345	6 932	
3D QUARTER	51 113	30 619	20 429	17 003	11 262	2 503	9 125	2 805	1 347	7 068	
2D QUARTER	50 368	29 577	20 847	17 319	10 887	2 425	8 910	2 748	1 383	6 696	
1ST QUARTER	47 784	28 387	19 267	15 980	10 545	2 378	8 292	2 741	1 272	6 576	
1977:											
4TH QUARTER	47 746	27 491	20 424	17 047	10 026	2 381	7 944	2 594	1 261	6 493	
3D QUARTER	45 890	27 312	18 536	15 350	9 990	2 359	8 016	2 558	1 212	6 405	
2D QUARTER	45 031	25 860	18 892	16 179	9 597	2 335	7 267	2 335	1 294	6 026	
1ST QUARTER	43 960	25 609	18 147	15 204	9 164	2 293	7 653	2 337	1 181	6 128	
PERCENT CHANGE FROM PREVIOUS QUARTER											
1982:											
3D QUARTER	-5	2.0	-2.2	-3.4	-9	-1.6	3.0	-6.3	3.4	3.2	
2D QUARTER	4.3	2.4	7.5	8.4	5.4	4.7	.1	-9	18.8	1.0	
1ST QUARTER	1.2	-1.4	4.7	5.0	-.7	-.3	2.6	-8.9	-11.3	-.3	
1981:											
4TH QUARTER	3.8	1.3	7.0	9.6	.5	-.6	3.7	-.3	-.9	.2	
3D QUARTER	1.1	2.3	-.7	-.4	2.0	5.2	-.7	3.7	6.4	3.2	
2D QUARTER	2.5	4.5	-.3	-2.6	5.3	-.4	6.1	2.0	8.9	4.7	
1ST QUARTER	2.7	1.4	4.6	4.5	2.2	1.5	3.1	-1.9	-4.9	2.4	
1980:											
4TH QUARTER	3.5	4.1	2.2	2.9	3.1	3.3	2.3	2.6	-1.6	7.5	
3D QUARTER	3.4	1.3	6.3	6.5	2.0	-1.6	2.6	-1.0	10.4	2.7	
2D QUARTER	-1.0	.3	-2.1	-3.8	-2.6	-2.5	.9	10.3	-4.0	2.0	
1ST QUARTER	2.2	2.2	1.9	2.7	3.6	-1.5	2.4	-9.3	.1	4.9	
1979:											
4TH QUARTER	2.6	4.0	.5	-2.5	3.3	5.4	3.1	9.9	9.4	6.8	
3D QUARTER	5.3	3.3	7.8	10.3	4.1	-4.0	8.2	-.6	-5.5	.5	
2D QUARTER	-.3	1.7	-2.7	-4.3	.1	-1.9	2.2	5.7	2.3	2.6	
1ST QUARTER	3.0	2.1	3.4	5.1	2.7	3.0	-.5	7.1	2.1	1.7	
1978:											
4TH QUARTER	-2.6	.3	-6.2	-9.2	3.3	-1.4	.1	1.8	-.1	-1.9	
3D QUARTER	1.5	3.5	-2.0	-1.8	3.4	3.2	2.4	1.9	-2.6	5.6	
2D QUARTER	5.4	4.2	8.2	8.4	3.2	2.0	7.5	.3	8.7	1.8	
1ST QUARTER1	3.3	-5.6	-6.2	-5.2	-.1	4.3	5.8	.9	1.3	
1977:											
4TH QUARTER	4.0	.7	10.2	11.1	.4	.9	-.9	1.4	4.1	1.4	
3D QUARTER	1.9	5.6	-.4	-5.1	4.1	1.0	10.3	9.6	-6.6	6.3	
2D QUARTER	2.4	1.0	2.3	6.4	4.7	1.9	-5.0	-.2	9.6	-1.6	
1ST QUARTER	1.7	3.8	-2.6	-2.3	3.0	1.6	5.8	8.1	.5	3.4	

- Represents zero.

¹Total tax collections are obtained by summing the seasonally adjusted collections by type of tax. State and local government adjusted tax collections, when summed, differ slightly from the totals shown. This results from differences in the level of precision used during computation as well as from the seasonal adjustment method applied.

Table 5. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1982
and Prior Periods

(Dollar amounts in millions)

Area	Area popu- lation, 1980 ¹	Collections, 12 months ended September			Area	Area popu- lation, 1980 ¹	Collections, 12 months ended September		
		1982	1981	Percent change			1982	1981	Percent change
ALABAMA									
JEFFERSON COUNTY	671 197	79.5	99.7	² -20.3	POLK COUNTY	303 170	183.7	105.4	² 74.3
MOBILE COUNTY	364 379	43.3	30.3	² 42.9	KANSAS				
ARIZONA									
MARICOPA COUNTY	1 508 030	433.6	400.2	8.3	SEDWICK COUNTY	366 531	160.1	150.1	6.7
PIMA COUNTY	531 263	188.3	191.0	-1.4	KENTUCKY				
ARKANSAS									
PULASKI COUNTY	340 613	71.7	69.3	3.5	JEFFERSON COUNTY	684 793	153.9	148.7	3.5
CALIFORNIA									
ALAMEDA COUNTY	1 105 379	311.2	276.6	12.5	LOUISIANA				
CONTRA COSTA COUNTY	657 252	277.5	250.6	10.7	EAST BATON ROUGE PARISH	366 164	48.2	41.7	15.6
FRESNO COUNTY	515 013	157.4	135.4	16.2	JEFFERSON PARISH	454 592	77.6	67.2	15.5
KERN COUNTY	403 089	250.7	199.7	25.5	ORLEANS PARISH	557 482	95.6	94.0	1.7
LOS ANGELES COUNTY	7 477 657	2 148.4	1 993.4	7.8	MARYLAND				
MONTEREY COUNTY	290 444	89.7	80.2	11.8	ANNE ARUNDEL COUNTY	370 775	109.9	100.0	9.9
ORANGE COUNTY	1 931 570	622.8	632.4	-1.5	BALTIMORE CITY	786 775	240.7	236.3	1.9
RIVERSIDE COUNTY	663 923	225.1	202.2	11.3	BALTIMORE COUNTY	655 615	212.8	209.0	1.8
SACRAMENTO COUNTY	783 381	210.9	175.8	20.0	MONTGOMERY COUNTY	579 053	354.4	318.7	11.2
SAN BERNARDINO COUNTY	893 157	251.3	229.3	9.6	PRINCE GEORGES COUNTY	665 071	213.7	227.4	-6.0
SAN DIEGO COUNTY	1 861 846	567.9	494.3	14.9	MASSACHUSETTS				
SAN FRANCISCO COUNTY	678 974	239.0	219.0	9.1	BRISTOL COUNTY	474 641	177.3	193.5	-8.4
SAN JOAQUIN COUNTY	347 342	100.2	89.3	12.2	ESSEX COUNTY	633 632	336.0	362.5	-7.3
SAN MATEO COUNTY	588 164	257.9	219.6	17.4	HAMPDEN COUNTY	443 018	159.7	193.7	-17.6
SANTA BARBARA COUNTY	298 660	103.2	90.9	13.5	MIDDLESEX COUNTY	1 367 034	779.3	871.2	-10.5
SANTA CLARA COUNTY	1 295 071	516.5	445.0	16.1	NORFOLK COUNTY	606 587	388.5	410.0	-5.2
VENTURA COUNTY	529 899	190.5	165.5	15.1	PLYMOUTH COUNTY	405 437	199.7	230.1	-13.2
COLORADO									
DENVER COUNTY	491 396	215.3	208.7	3.2	SUFFOLK COUNTY	650 142	(NA)	(NA)	
EL PASO COUNTY	309 424	99.9	88.6	12.8	WORCESTER COUNTY	646 352	267.6	274.1	-2.4
JEFFERSON COUNTY	371 741	153.6	146.3	5.0	MICHIGAN				
CONNECTICUT									
FAIRFIELD COUNTY	807 143	538.8	527.2	2.2	GENESEE COUNTY	450 449	227.7	211.7	7.6
HARTFORD COUNTY	807 766	480.8	468.6	2.6	INGHAM COUNTY	272 437	143.0	124.8	14.6
NEW HAVEN COUNTY	761 337	412.8	399.4	3.4	KENT COUNTY	444 506	196.6	183.1	7.4
DELAWARE									
NEW CASTLE COUNTY	398 115	118.8	83.1	³ 43.0	MACOMB COUNTY	694 600	429.0	391.9	9.5
DISTRICT OF COLUMBIA									
WASHINGTON, D.C.	637 651	354.8	280.5	26.5	OAKLAND COUNTY	1 011 793	767.7	685.2	12.0
FLORIDA									
BROWARD COUNTY	1 014 043	(NA)	346.2	(NA)	WASHTENAW COUNTY	264 748	199.0	185.2	7.5
DADE COUNTY	1 625 979	747.9	679.1	10.1	WAYNE COUNTY	2 337 240	1 171.3	1 155.6	1.4
DUVAL COUNTY	570 981	149.9	126.6	18.4	MINNESOTA				
HILLSBOROUGH COUNTY	646 960	191.9	166.0	15.6	GENESEE COUNTY	450 449	227.7	211.7	7.6
ORANGE COUNTY	471 660	151.3	137.5	10.0	INGHAM COUNTY	272 437	143.0	124.8	14.6
PALM BEACH COUNTY	573 125	310.2	249.1	24.5	JACKSON COUNTY	444 506	196.6	183.1	7.4
PINELLAS COUNTY	728 409	229.6	176.9	29.8	ST LOUIS CITY	453 085	90.1	90.9	-0.9
POLK COUNTY	321 652	81.0	71.9	12.7	ST LOUIS COUNTY	974 815	397.6	372.2	6.8
GEORGIA									
DE KALB COUNTY	483 024	161.9	138.7	16.7	MISSOURI				
FULTON COUNTY	589 904	342.8	311.1	10.2	DOUGLAS COUNTY	397 884	184.8	167.0	10.7
HAWAII									
HONOLULU COUNTY	762 874	193.6	178.6	8.4	NEVADA				
ILLINOIS									
COOK COUNTY	5 253 190	3 356.6	2 227.1	² 50.7	CLARK COUNTY	461 816	123.2	85.7	² 43.8
DU PAGE COUNTY	658 177	388.2	219.1	² 77.2	NEW JERSEY				
KANE COUNTY	278 405	126.5	162.5	² -22.2	BERGEN COUNTY	845 385	607.8	552.2	10.1
LAKE COUNTY	440 372	257.1	234.3	9.7	BURLINGTON COUNTY	362 542	155.7	147.2	5.8
ST CLAIR COUNTY	265 469	59.6	58.8	1.4	CAMDEN COUNTY	471 650	246.3	223.8	10.1
WILL COUNTY	324 460	227.1	112.4	² 102.0	ESSEX COUNTY	850 451	498.3	469.7	6.1
INDIANA									
ALLEN COUNTY	294 335	90.6	91.7	-1.2	HUDSON COUNTY	556 972	276.6	254.9	8.5
LAKE COUNTY	522 965	216.3	211.6	2.2	MERCER COUNTY	307 863	191.7	178.9	7.2
MARION COUNTY	765 233	(NA)	(NA)	(NA)	MIDDLESEX COUNTY	595 893	368.9	342.8	7.6
					MONMOUTH COUNTY	503 173	307.7	268.0	14.8
					MORRIS COUNTY	407 630	306.6	279.7	9.6
					OCEAN COUNTY	346 038	209.7	188.6	11.2
					PASSAIC COUNTY	447 585	207.0	200.3	3.3
					UNION COUNTY	504 094	309.9	288.9	7.3

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 5. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1982 and Prior Periods—Continued

Area	Area popu- lation, 1980 ¹	Collections, 12 months ended September			Area	Area popu- lation, 1980 ¹	Collections, 12 months ended September			
		1982	1981	Percent change			1982	1981	Percent change	
NEW MEXICO										
BERNALILLO COUNTY	419 700	94.5	93.9	.6	PENNSYLVANIA--CONTINUED					
NEW YORK										
ALBANY COUNTY	285 909	123.6	115.5	7.0	LUZERNE COUNTY	343 079	62.6	63.7	-1.7	
ERIE COUNTY	1 015 472	486.3	473.3	2.7	MONTGOMERY COUNTY	643 621	297.6	256.6	16.0	
MONROE COUNTY	702 238	431.6	420.0	2.8	PHILADELPHIA COUNTY	1 688 210	376.1	386.7	-2.7	
NASSAU COUNTY	1 321 582	1 382.2	1 230.0	12.4	WESTMORELAND COUNTY	392 294	115.6	97.9	18.1	
NEW YORK CITY	7 071 030	3 593.7	3 350.2	7.3	YORK COUNTY	312 963	76.8	68.2	12.6	
ONEIDA COUNTY	253 466	107.3	120.9	-11.2	RHODE ISLAND					
ONONDAGA COUNTY	463 324	241.3	230.5	4.7	PROVIDENCE COUNTY	571 349	275.0	255.3	7.7	
SUFFOLK COUNTY	1 284 231	1 329.0	1 066.1	24.7	SOUTH CAROLINA					
WESTCHESTER COUNTY	866 599	864.5	772.3	11.9	CHARLESTON COUNTY	277 308	82.0	70.7	16.0	
NORTH CAROLINA										
GUILFORD COUNTY	317 154	98.5	83.6	17.8	GREENVILLE COUNTY	287 913	75.3	67.5	11.6	
MECKLENBURG COUNTY	404 270	155.3	136.6	13.7	RICHLAND COUNTY	267 823	50.3	63.4	-20.7	
WAKE COUNTY	300 833	90.9	79.5	14.3	TENNESSEE					
OHIO										
CUYAHOGA COUNTY	1 498 295	691.9	678.1	2.0	DAVIDSON COUNTY	477 811	32.3	41.7	-22.5	
FRANKLIN COUNTY	869 109	321.5	260.3	23.5	HAMILTON COUNTY	287 740	77.6	83.7	-7.3	
HAMILTON COUNTY	873 136	366.9	328.6	11.7	KNOX COUNTY	319 694	77.8	71.1	9.4	
LORAIN COUNTY	274 909	86.4	86.9	1.7	SHELBY COUNTY	777 113	254.5	211.5	20.3	
LUCAS COUNTY	471 741	208.8	176.9	18.0	TEXAS					
MAHONING COUNTY	289 487	75.5	71.9	5.0	BEXAR COUNTY	988 800	217.0	171.4	26.6	
MONTGOMERY COUNTY	571 697	204.9	198.3	3.3	DALLAS COUNTY	1 556 549	696.4	612.0	13.8	
STARK COUNTY	378 823	108.1	101.4	6.6	EL PASO COUNTY	479 899	117.6	60.7	93.7	
SUMMIT COUNTY	524 472	194.2	175.6	10.6	HARRIS COUNTY	2 409 544	1 210.0	1 062.0	13.9	
OKLAHOMA										
OKLAHOMA COUNTY	568 933	119.2	119.6	-.3	TARRANT COUNTY	860 880	183.6	160.5	14.4	
TULSA COUNTY	470 593	122.1	158.9	-23.2	TRAVIS COUNTY	419 335	156.8	132.5	18.3	
OREGON										
MULTNOMAH COUNTY	562 640	316.0	250.7	26.0	UTAH					
PENNSYLVANIA										
ALLEGHENY COUNTY	1 450 085	610.0	561.6	8.6	SALT LAKE COUNTY	619 066	214.2	185.2	15.7	
BERKS COUNTY	312 509	81.3	74.9	8.5	VIRGINIA					
BUCKS COUNTY	479 211	223.8	203.3	10.1	FAIRFAX COUNTY	596 901	393.8	339.0	16.2	
CHESTER COUNTY	316 660	81.5	67.3	21.1	NORFOLK CITY	266 979	56.7	51.2	10.7	
DELAWARE COUNTY	555 007	188.3	166.2	13.3	WASHINGTON					
ERIE COUNTY	279 780	90.3	83.9	7.6	KING COUNTY	1 269 749	437.7	393.8	11.1	
LANCASTER COUNTY	362 346	50.1	48.8	2.7	PIERCE COUNTY	485 643	119.2	108.2	10.2	
LEHIGH COUNTY	273 582	108.1	86.9	24.4	SNOHOMISH COUNTY	337 016	90.7	80.1	13.2	
					SPOKANE COUNTY	341 835	74.9	71.2	5.2	
					WISCONSIN					
					DANE COUNTY	323 545	159.9	141.8	12.8	
					MILWAUKEE COUNTY	964 988	537.5	449.0	19.7	
					WAUKESHA COUNTY	280 326	160.0	139.7	14.5	

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputations for nonrespondent units. See text discussion of "Sources of Data and Limitations."

NA Not available.

¹Population data are from 1980 Decennial Census.

²Reflects change in collection cycle.

³Reflects increase in tax rate.

Table 6. Collections of Selected State Taxes, Third Quarter of 1982 and Prior Periods

State	Total tax collections ¹					General sales and gross receipts				
	3d quarter 1982 (thousand dollars)	12-month periods			3d quarter 1982 (thousand dollars)	12-month periods			Year ended September 1982 (thousand dollars)	Percent change from--
		Year ended September 1982 (thousand dollars)	Percent change from--	Year ended June 1982		Year ended Sept. 1981	Year ended September 1982 (thousand dollars)	Percent change from--	Year ended June 1982	Year ended Sept. 1981
UNITED STATES, TOTAL ²	39 044 702	163 869 488	1.0	6.3	12 233 555	50 738 323	.6	6.6		
ALABAMA	560 032	2 193 707	-1.7	2.1	159 716	629 453	.9	5.8		
ALASKA	493 474	2 449 819	-3.9	.1	(X)	(X)	(X)	(X)		
ARIZONA	436 188	1 886 455	1.3	6.1	200 000	801 096	-	2.2		
ARKANSAS	328 846	1 270 245	.9	4.5	110 197	418 630	-.2	1.8		
CALIFORNIA	5 209 389	21 778 237	-2	5.0	1 700 132	7 501 610	-2.8	.4		
COLORADO	472 816	1 692 401	1.3	14.6	155 925	618 111	.5	11.8		
CONNECTICUT	496 935	2 377 085	1.8	11.8	268 706	1 021 427	1.7	7.5		
DELAWARE	134 781	599 762	.6	8.0	(X)	(X)	(X)	(X)		
FLORIDA	1 424 916	5 752 463	2.7	5.3	807 332	2 972 130	5.9	12.6		
GEORGIA	817 071	3 314 678	1.0	6.9	281 897	1 105 402	1.4	6.6		
HAWAII	302 341	1 080 923	1.4	-2.6	151 149	580 106	.6	2.7		
IDAHO	126 955	572 529	-.8	3.8	39 041	146 285	.1	-1.1		
ILLINOIS	1 831 494	7 504 451	1.0	3.2	599 019	2 342 744	.4	.7		
INDIANA	650 292	2 990 454	-2.1	4.5	349 955	1 484 206	-1.7	5.8		
IOWA	439 865	2 014 095	.8	7.4	128 713	518 722	-.9	-1.5		
KANSAS	342 690	1 452 753	.5	2.4	117 091	471 219	.1	3.6		
KENTUCKY	622 879	2 556 639	2.6	9.2	181 959	694 361	1.7	7.1		
LOUISIANA	728 059	3 079 229	-1.3	4.8	222 650	926 047	-.1	5.8		
MAINE	183 607	738 381	1.1	6.4	72 414	251 708	1.1	2.9		
MARYLAND	630 833	3 287 109	2.8	9.7	136 544	803 123	.7	4.7		
MASSACHUSETTS	1 159 547	4 863 519	1.2	4.1	246 733	933 510	1.8	-.9		
MICHIGAN	1 802 965	6 334 016	1.6	.6	486 281	1 868 586	.5	1.0		
MINNESOTA	970 941	3 892 265	2.6	12.5	203 344	888 746	1.6	27.2		
MISSISSIPPI	417 253	1 530 683	4.4	6.0	200 684	772 950	-.5	3.8		
MISSOURI	541 324	2 313 326	-	5.1	209 708	836 320	-.3	3.7		
MONTANA	107 047	509 072	-3.9	2.8	(X)	(X)	(X)	(X)		
NEBRASKA	225 271	867 991	.5	4.5	78 063	296 124	1.6	.4		
NEVADA	179 367	763 983	.3	32.6	94 597	386 697	-.1	54.6		
NEW HAMPSHIRE	50 127	314 724	-3.3	15.0	(X)	(X)	(X)	(X)		
NEW JERSEY	1 476 602	5 668 104	1.7	4.7	364 712	1 401 063	1.6	13.6		
NEW MEXICO	321 245	1 214 421	-1.1	-1.9	142 970	540 979	1.3	.6		
NEW YORK	3 749 254	15 304 965	1.0	2.8	854 606	3 315 173	1.6	9.6		
NORTH CAROLINA	974 046	3 840 858	1.4	8.1	198 950	784 217	.6	3.6		
NORTH DAKOTA	122 460	531 024	-.7	8.3	35 427	146 132	-.5	8.2		
OHIO	1 302 611	5 874 573	1.6	8.6	482 459	1 837 102	1.0	5.6		
OKLAHOMA	664 865	2 741 403	1.1	16.5	112 401	478 995	-.6	16.4		
OREGON	473 344	1 664 958	7.2	3.2	(X)	(X)	(X)	(X)		
PENNSYLVANIA	1 557 899	8 255 112	.8	6.9	433 799	2 233 454	.2	5.4		
RHODE ISLAND	149 951	697 254	1.6	12.9	51 310	201 693	1.5	10.5		
SOUTH CAROLINA	537 659	1 994 968	1.8	6.7	173 254	651 126	.7	3.2		
SOUTH DAKOTA	77 041	313 154	-3.2	.2	42 168	171 722	-3.9	3.9		
TENNESSEE	549 123	2 165 325	.7	7.9	296 244	1 133 512	1.4	6.0		
TEXAS	2 066 618	8 971 140	-.8	8.3	853 330	3 468 399	.4	14.2		
UTAH	213 357	948 345	-.4	7.4	91 683	387 914	.1	6.7		
VERMONT	83 133	335 700	1.5	9.9	14 338	51 222	5.7	10.1		
VIRGINIA	867 811	3 351 840	3.0	7.7	176 784	677 949	1.1	2.6		
WASHINGTON	454 085	3 448 613	-.6	8.3	182 242	1 869 932	-1.2	7.5		
WEST VIRGINIA	362 100	1 490 725	1.7	14.1	183 151	791 170	1.7	22.4		
WISCONSIN	1 056 845	4 296 694	10.1	17.8	289 651	1 100 250	14.5	22.5		
WYOMING	297 348	779 318	3.3	48.8	52 226	227 006	-.2	12.5		
EXHIBIT: DISTRICT OF COLUMBIA	479 694	1 237 646	4.0	10.1	63 975	258 923	1.3	3.7		

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 6. Collections of Selected State Taxes, Third Quarter of 1982 and Prior Periods—Continued

State	3d quarter 1982 (thousand dollars)	Motor fuel sales			Tobacco product sales			
		12-month periods		3d quarter 1982 (thousand dollars)	12-month periods			
		Year ended September 1982 (thousand dollars)	Percent change from--		Year ended September 1982 (thousand dollars)	Percent change from--		
UNITED STATES, TOTAL ²	2 672 592	10 474 390	.4	5.1	1 054 435	3 997 606	1.3	2.0
ALABAMA	59 108	235 379	-1.1	-2.6	18 579	69 947	.1	.1
ALASKA	10 674	36 177	19.5	65.4	1 530	5 864	19.5	48.9
ARIZONA	35 928	125 626	2.7	2.4	10 626	41 196	1.1	1.8
ARKANSAS	34 339	131 049	-1.0	-2.7	14 230	52 126	.9	.1
CALIFORNIA	218 559	836 165	.1	-.8	63 906	276 662	-.6	-1.1
COLORADO	40 702	143 062	3.8	28.0	10 216	37 669	.7	1.1
CONNECTICUT	39 315	149 797	.4	-.2	19 449	74 688	.4	.1
DELAWARE	5 036	35 114	-.5	26.8	2 851	12 316	-2.5	-1.3
FLORIDA	104 213	431 823	.1	1.8	68 169	271 559	.5	.8
GEORGIA	90 433	350 356	-.4	-.4	15 265	83 938	-1.9	.2
HAWAII	8 878	33 462	.8	-.1	3 752	14 620	4.3	8.2
IDAHO	14 022	56 058	.7	9.8	2 445	8 391	1.8	.5
ILLINOIS	91 615	361 925	-.8	-3.4	46 515	177 547	2.1	.6
INDIANA	41 758	259 879	-8.8	.6	21 960	81 145	-5.0	-6.1
IOWA	48 805	187 365	4.1	18.4	16 550	63 135	3.4	22.1
KANSAS	30 684	116 679	.2	1.4	8 853	33 735	-.4	-1.5
KENTUCKY	50 484	199 280	-1.6	2.7	4 940	20 930	-4.1	-6.5
LOUISIANA	47 123	192 945	1.3	4.4	16 831	65 296	-.1	1.0
MAINE	14 406	49 990	.8	1.8	6 713	24 345	-1.3	-1.2
MARYLAND	59 134	202 791	5.6	7.0	14 701	68 788	-2.1	-3.4
MASSACHUSETTS	65 365	272 594	1.2	1.6	38 182	145 451	.1	-7.9
MICHIGAN	110 509	424 474	-1.3	-3.9	34 525	135 260	-2.2	-4.4
MINNESOTA	72 706	259 293	.2	7.5	23 587	88 368	-.3	-.3
MISSISSIPPI	42 087	118 967	19.0	9.9	9 261	35 254	.5	1.5
MISSOURI	52 018	185 817	-4.0	-5.0	19 510	63 817	4.6	3.6
MONTANA	13 707	48 176	-2.5	-3.0	2 962	11 276	-4.1	-5.9
NEBRASKA	32 448	123 924	-1.4	-	8 101	27 075	6.5	14.8
NEVADA	16 164	60 281	4.4	52.6	3 563	13 367	.1	.1
NEW HAMPSHIRE	13 643	60 726	1.5	23.5	7 074	26 042	-.8	-2.3
NEW JERSEY	73 706	289 665	.7	1.2	58 014	189 123	6.6	7.0
NEW MEXICO	22 260	88 310	1.7	14.8	4 266	15 143	3.4	-1.1
NEW YORK	107 982	437 971	-2.9	-5.9	89 424	333 861	-.2	-1.9
NORTH CAROLINA	98 777	375 314	.8	22.8	4 902	18 081	-1.1	-2.2
NORTH DAKOTA	10 764	38 077	3.6	14.3	2 695	9 846	1.3	1.0
OHIO	154 092	565 751	7.4	44.2	51 900	195 112	-1.8	-7.2
OKLAHOMA	34 868	137 699	-	5.6	22 822	88 049	1.3	3.8
OREGON	26 757	94 076	2.4	5.9	17 232	55 554	18.0	65.5
PENNSYLVANIA	136 471	559 947	-2.3	-3.8	67 083	254 370	-.2	-1.0
RHODE ISLAND	10 742	46 651	-4.1	13.0	7 647	27 956	4.0	11.4
SOUTH CAROLINA	58 230	221 123	3.4	15.9	8 191	30 170	-.1	.4
SOUTH DAKOTA	16 280	55 545	1.4	5.9	3 078	11 083	-.1	1.5
TENNESSEE	73 621	279 372	-.3	16.3	20 745	78 999	.7	2.2
TEXAS	118 526	487 814	-2.0	.6	92 448	350 145	1.7	3.0
UTAH	21 356	83 743	.2	13.0	3 283	11 913	6.9	9.3
VERMONT	6 295	25 644	1.0	12.4	2 714	9 912	-.7	-3.7
VIRGINIA	68 187	323 829	-.5	-1.3	4 946	17 954	-.	-.4
WASHINGTON	57 415	246 519	-5.7	-4.5	20 201	100 679	7.1	30.8
WEST VIRGINIA	25 869	97 322	2.0	.9	9 950	37 702	-.5	-1.0
WISCONSIN	77 843	289 861	12.2	33.5	46 475	126 186	17.6	35.4
WYOMING	8 688	40 983	-.7	3.1	1 573	5 961	2.6	4.8
EXHIBIT: DISTRICT OF COLUMBIA	6 004	21 591	2.1	22.6	3 010	10 488	-.4	-1.3

See footnotes at end of table.

QUARTERLY TAX REPORT

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Table 6. Collections of Selected State Taxes, Third Quarter of 1982 and Prior Periods—Continued

State	Alcoholic beverage sales					Individual income				
	3d quarter 1982 (thousand dollars)	12-month periods			3d quarter 1982 (thousand dollars)	12-month periods			Year ended September 1982 (thousand dollars)	Percent change from-- Year ended June 1982
		Year ended September 1982 (thousand dollars)	Percent change from-- Year ended June 1982	Year ended Sept. 1981		Year ended September 1982 (thousand dollars)	Percent change from-- Year ended June 1982	Year ended Sept. 1981		
UNITED STATES, TOTAL ²	664 123	2 736 031	1.0	3.8	11 812 707	46 450 467	2.4	9.7		
ALABAMA	28 400	104 368	3.1	13.9	138 145	481 168	-10.7	-6.7		
ALASKA	3 266	10 099	12.5	22.8	364	1 663	11.8	-39.5		
ARIZONA	5 310	23 332	-	.2	93 046	434 808	-1.0	14.8		
ARKANSAS	6 062	23 407	-	.4	91 339	360 703	2.0	10.4		
CALIFORNIA	33 404	138 283	-1.6	-2.9	1 873 303	7 579 257	1.5	14.1		
COLORADO	6 290	22 976	-1.1	-7.1	194 204	566 306	2.5	24.5		
CONNECTICUT	6 641	26 415	2.3	5.5	2 871	138 235	.4	17.3		
DELAWARE	1 165	5 066	.6	-1.4	74 289	292 514	2.1	9.1		
FLORIDA	70 015	311 722	-.3	3.0	(X)	(X)	(X)	(X)		
GEORGIA	26 247	99 124	.7	1.1	320 520	1 206 601	2.0	11.7		
HAWAII	4 845	11 530	49.7	49.0	98 191	288 402	1.9	-16.0		
IDAHO	1 324	7 324	-10.3	-9.6	45 411	214 965	-2.3	8.4		
ILLINOIS	18 730	77 083	2.3	4.0	516 050	2 230 354	-.4	6.9		
INDIANA	8 630	34 246	-.4	-1.4	136 539	720 509	-3.8	8.8		
IOWA	4 536	16 315	-.5	-5.0	163 305	726 611	.8	5.3		
KANSAS	8 837	34 711	.9	6.2	107 778	468 530	1.9	9.9		
KENTUCKY	13 039	25 460	52.3	55.1	173 546	632 322	5.2	10.3		
LOUISIANA	14 598	57 101	.3	3.9	82 540	224 870	2.2	15.5		
MAINE	7 807	28 548	.7	1.3	57 970	218 361	4.2	17.4		
MARYLAND	4 819	29 163	-9.2	-2.8	248 524	1 375 367	1.5	11.4		
MASSACHUSETTS	21 176	85 164	.1	-10.4	545 425	2 347 297	1.0	5.8		
MICHIGAN	24 976	96 309	-.7	-.9	711 912	2 126 630	4.9	4.9		
MINNESOTA	14 118	54 550	-1.3	-2.6	482 966	1 618 493	4.5	10.4		
MISSISSIPPI	8 977	33 981	-2.1	-2.1	55 135	188 119	9.0	-7.3		
MISSOURI	6 010	24 794	-.9	-.9	183 630	769 791	1.2	10.9		
MONTANA	3 117	15 011	1.1	3.0	30 370	137 855	-4.1	-8.4		
NEBRASKA	3 252	13 980	.8	6.3	68 054	233 536	3.0	17.1		
NEVADA	2 333	11 120	-6.1	-3.9	(X)	(X)	(X)	(X)		
NEW HAMPSHIRE	1 809	5 632	5.3	18.5	262	15 100	.2	19.9		
NEW JERSEY	14 230	59 571	.8	1.0	313 470	1 328 022	1.7	12.1		
NEW MEXICO	4 482	16 799	5.6	74.3	10 341	-5 182	-133.4	-107.1		
NEW YORK	35 316	144 814	.2	-2.1	1 946 043	7 900 850	2.2	9.7		
NORTH CAROLINA	31 069	116 670	.4	3.8	412 509	1 475 336	1.8	8.9		
NORTH DAKOTA	1 663	6 556	8.9	9.9	4 726	33 720	-4.6	-45.3		
OHIO	17 838	70 743	-4.0	-24.5	353 030	1 340 423	7.8	14.3		
OKLAHOMA	10 943	44 947	-4.8	1.1	155 311	663 196	3.4	27.6		
OREGON	2 903	10 859	.2	2.2	317 584	1 049 866	8.4	3.4		
PENNSYLVANIA	24 583	142 086	-	11.9	448 024	2 012 339	1.4	7.6		
RHODE ISLAND	1 961	7 480	.8	3.6	59 547	222 577	3.2	11.0		
SOUTH CAROLINA	24 862	91 650	.1	2.1	209 983	663 002	3.3	11.0		
SOUTH DAKOTA	2 724	8 988	-3.1	-4.9	(X)	(X)	(X)	(X)		
TENNESSEE	14 576	57 557	1.2	7.0	1 940	44 986	1.2	24.7		
TEXAS	65 861	279 268	4.4	23.4	(X)	(X)	(X)	(X)		
UTAH	2 278	9 281	13.7	25.8	78 173	326 188	-1.5	5.9		
VERMONT	3 776	14 491	.3	4.9	28 954	113 220	.6	10.0		
VIRGINIA	9 198	72 052	-1.0	-10.8	442 592	1 536 383	6.7	15.1		
WASHINGTON	19 395	101 244	2.6	13.3	(X)	(X)	(X)	(X)		
WEST VIRGINIA	1 837	6 769	3.2	35.4	79 604	312 599	2.2	13.7		
WISCONSIN	14 895	46 044	9.9	13.4	455 187	1 834 575	8.7	9.7		
WYOMING	-	1 348	-37.4	-18.6	(X)	(X)	(X)	(X)		
EXHIBIT: DISTRICT OF COLUMBIA	1 780	7 513	-.7	-7.3	88 078	339 530	2.5	6.3		

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 6. Collections of Selected State Taxes, Third Quarter of 1982 and Prior Periods—Continued

State	Corporation net income					Motor vehicle and operators' license				
	3d quarter 1982 (thousand dollars)	12-month periods			3d quarter 1982 (thousand dollars)	12-month periods			3d quarter 1982 (thousand dollars)	Percent change from--
		Year ended September 1982 (thousand dollars)	Percent change from--	Year ended June 1982	Year ended Sept. 1981	Year ended September 1982 (thousand dollars)	Percent change from--	Year ended June 1982	Year ended Sept. 1981	
UNITED STATES, TOTAL ²	2 818 306	13 853 532	-.8	-3.5	1 395 697	6 196 628	1.9	7.5		
ALABAMA	33 806	123 255	12.5	24.4	9 095	41 242	-.3	-16.7		
ALASKA	70 254	560 346	-20.4	-38.4	1 660	13 877	1.4	17.5		
ARIZONA	34 764	125 565	9.4	13.7	19 763	99 500	6.0	39.4		
ARKANSAS	21 722	93 117	1.5	15.7	26 197	66 233	-.3	-7.9		
CALIFORNIA	592 314	2 645 775	.1	-2.7	183 147	676 102	10.6	41.4		
COLORADO	14 311	85 535	-4.3	-11.1	13 302	58 048	-.9	-5.4		
CONNECTICUT	58 488	366 325	4.9	42.9	19 376	93 082	2.3	-2.4		
DELAWARE	5 286	35 701	-1.2	13.5	4 329	22 194	-10.1	-9.6		
FLORIDA	79 784	416 953	-.6	.3	73 735	275 147	1.0	1.2		
GEORGIA	47 331	266 557	-2.2	5.4	5 895	59 495	1.8	7.9		
HAWAII	8 127	40 127	-7.1	-19.4	1 878	8 676	2.6	-11.6		
IDAHO	4 644	45 275	-.7	-11.3	7 030	39 569	-5.0	3.7		
ILLINOIS	126 760	726 191	1.7	-6.0	130 424	386 446	-.1	3.9		
INDIANA	38 523	146 656	16.5	-.5	16 735	110 961	.7	1.8		
IOWA	31 590	149 224	1.4	11.1	16 476	151 121	-.2	-1.4		
KANSAS	30 910	119 077	-2.8	-20.5	14 849	77 025	3.6	4.4		
KENTUCKY	44 351	175 042	4.9	13.1	7 722	58 221	-.6	2.9		
LOUISIANA	59 030	287 126	-1.7	5.1	10 931	51 498	-12.1	-9.9		
MAINE	6 973	34 197	-5.2	-9.8	6 143	37 012	2.4	4.3		
MARYLAND	35 103	147 939	-.6	-2.4	5 167	90 660	-.2	.2		
MASSACHUSETTS	134 185	596 318	-.3	5.9	21 406	111 175	-1.2	-4.8		
MICHIGAN	237 644	952 280	.5	-.9	51 206	245 515	1.8	1.9		
MINNESOTA	76 385	328 812	1.1	-3.6	40 517	177 376	5.8	20.8		
MISSISSIPPI	22 283	66 272	2.0	4.6	7 919	49 658	2.9	27.4		
MISSOURI	21 212	121 697	-1.1	-2.3	24 047	117 210	.7	1.2		
MONTANA	5 858	44 469	-.4	-15.9	4 588	24 964	.2	7.0		
NEBRASKA	8 665	39 928	-17.7	-32.6	7 840	46 936	1.7	.7		
NEVADA	(X)	(X)	(X)	(X)	6 615	34 037	-.3	23.7		
NEW HAMPSHIRE	1 677	66 006	-17.3	15.4	5 706	32 321	-1.6	23.1		
NEW JERSEY	144 236	706 968	-2.0	3.1	64 325	275 747	-.6	.5		
NEW MEXICO	28 359	64 189	6.5	9.6	6 055	41 364	1.4	11.9		
NEW YORK	251 266	1 238 107	-4.6	-24.7	84 500	347 269	3.1	4.6		
NORTH CAROLINA	73 687	282 395	1.8	1.3	32 529	164 896	2.9	3.8		
NORTH DAKOTA	14 222	37 960	.6	-11.8	2 076	30 502	2.9	18.9		
OHIO	8 255	547 165	-.2	10.1	73 255	300 018	-1.3	-5.9		
OKLAHOMA	32 191	141 892	2.1	15.3	36 661	175 874	.1	10.4		
OREGON	31 750	136 225	9.7	-.7	30 917	117 535	5.1	8.9		
PENNSYLVANIA	158 880	877 818	.9	1.4	100 212	410 957	1.3	3.1		
RHODE ISLAND	6 542	50 368	-3.6	-.9	3 739	20 217	11.1	5.9		
SOUTH CAROLINA	30 527	130 746	-.6	-9.2	4 381	45 292	1.2	7.9		
SOUTH DAKOTA	66	1 023	-1.7	-70.9	917	14 467	.5	-6.4		
TENNESSEE	45 133	204 480	-1.1	3.8	18 525	115 298	-3.5	6.6		
TEXAS	(X)	(X)	(X)	(X)	56 882	337 473	-.5	.5		
UTAH	1 931	39 397	-3.7	-2.9	5 435	24 659	6.6	15.0		
VERMONT	5 739	25 001	.2	10.0	5 073	28 977	-1.7	18.5		
VIRGINIA	40 888	182 886	3.3	4.0	33 724	122 109	8.3	8.2		
WASHINGTON	(X)	(X)	(X)	(X)	29 402	118 486	7.3	22.1		
WEST VIRGINIA	5 549	36 597	6.4	15.2	17 124	57 014	2.6	13.9		
WISCONSIN	87 105	344 550	6.8	34.5	39 118	159 233	8.1	33.3		
WYOMING	(X)	(X)	(X)	(X)	7 149	33 760	-.8	2.6		
EXHIBIT: DISTRICT OF COLUMBIA	15 067	65 406	-.4	2.1	1 843	18 394	.7	6.6		

- Represents zero.

NA Not available.

X Not applicable.

¹Includes amounts not separately detailed.²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.³Reflects change in collection cycle.

APPENDIX A

Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 6 of this report.

ALASKA

Individual income tax. Major tax credits, effective January 1, 1978, were superseded by a new law repealing the income tax effective retroactively to January 1, 1979. Amounts shown are residual collections.

Corporation net income tax. Oil and gas corporate income tax repealed applicable in 1981. Oil and gas corporations are subject to the graduated corporate net income tax beginning in 1982.

ARIZONA

Motor vehicle and operators' license tax. Rate decreases became effective July 1, 1981.

ARKANSAS

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1981.

CALIFORNIA

Motor vehicle and operators' license tax. Rate increases became effective January 1, 1982.

COLORADO

Motor fuel sales tax. Tax rate increased from 7 to 9 cents per gallon effective July 2, 1981.

Individual income tax. Credits were allowed for 20 percent of 1980 tax liability and 16 percent of 1981 tax liability.

Corporation net income tax. Tax rates decreased applicable starting with the 1981 tax liability.

CONNECTICUT

Corporation net income tax. Unincorporated business tax was imposed effective July 1, 1981. Also businesses were required to file estimated tax reports beginning January 1, 1982.

Motor vehicle and operators' license tax. Effective January 1, 1981 automobile registration is required every 2 years.

DELAWARE

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective August 1, 1981.

DISTRICT OF COLUMBIA

Motor fuel sales tax. Tax rate increased from 11 to 14 cents per gallon effective June 1, 1982.

FLORIDA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent applicable May 1, 1982.

HAWAII

Alcoholic beverage sales tax. Portion of collections held in escrow pending adjudication.

Individual income tax. Tax credits were allowed for the 1981 tax liability.

Motor vehicle and operators' license tax. Initiated staggered registration system effective May 26, 1981.

IDAHO

Motor fuel sales tax. Tax rate increased from 11.5 to 12.5 cents per gallon effective April 1, 1982.

ILLINOIS

General sales and gross receipts tax. Tax rate on food and drugs decreased from 3 to 2 percent effective January 1, 1981.

Corporation net income tax. Rate decreases became applicable January 1, 1981.

INDIANA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1982, was 11.1 cents per gallon.

IOWA

Motor fuel sales tax. Tax rate increased from 10 to 13 cents per gallon effective September 1, 1981.

Tobacco product sales tax. Rate increases became effective July 1, 1981.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1982, was 9.8 cents per gallon.

Alcohol beverage sales tax. New tax became effective June 1, 1982.

LOUISIANA

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MARYLAND

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective June 1, 1982.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1982, was 10.4 cents per gallon.

MICHIGAN

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MINNESOTA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective July 1, 1981.

Motor fuel sales tax. Tax rate increased from 11 to 13 cents per gallon effective June 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective June 1, 1981.

MISSISSIPPI

Motor vehicle and operators' license tax. Rate increases became effective November 1, 1981.

MISSOURI

Corporation net income tax. Intangibles tax on banking institutions repealed effective May 16, 1982.

NEBRASKA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1982, was 13.7 cents per gallon.

Tobacco product sales tax. Rate increases became effective May 1, 1982.

Corporation net income tax. Rate decreases were in effect January 1, 1980, through December 31, 1981.

NEVADA

General sales and gross receipts tax. Tax rate increased from 3.5 to 5.75 percent effective May 1, 1981.

Motor fuel sales tax. Tax rate increased from 6 to 10.25 cents per gallon effective July 1, 1982.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1981.

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 11 to 14 cents per gallon effective July 1, 1981.

Corporation net income tax. A surtax was imposed applicable July 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1981.

NEW MEXICO

General sales and gross receipts tax. Tax rate decreased from 3.75 to 3.5 percent effective July 1, 1981.

Motor fuel sales tax. Tax rate varies with the price of motor fuel; rate as of September 30, 1982, was 10 cents per gallon.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

Individual income tax. Tax rates decreased and credits increased applicable January 1, 1981.

NEW YORK

Corporation net income tax. Unincorporated business tax repealed effective January 1, 1981.

NORTH CAROLINA

Motor fuel sales tax. Tax rate increased from 9 to 12 cents per gallon effective July 1, 1981.

NORTH DAKOTA

Individual income tax. Tax rates decreased applicable January 1, 1981.

Corporation net income tax. Tax rates decreased applicable starting with the 1981 tax liability.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1981.

OHIO

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1981, decreased from 5 to 4 percent effective July 1, 1981, and increased from 4 to 5 percent effective November 24, 1981. In addition cigarette sales and some services are no longer exempt from sales tax effective November 15, 1981.

Motor fuel sales tax. Tax rate varies with consumption of motor fuel; rate as of September 30, 1982, was 11.7 cents per gallon.

Tobacco product sales tax. Rate decreases became effective November 15, 1981.

Alcoholic beverage sales tax. Tax rate decreased effective June 30, 1981.

Corporation net income tax. A 15 percent surtax was imposed applicable to the 1981 tax liability. Tax rate increased effective November 15, 1981.

OKLAHOMA

General sales and gross receipts tax. Services became subject to sales tax effective June 29, 1981.

OREGON

Motor fuel sales tax. Tax rate increased from 7 to 8 cents per gallon effective January 1, 1982.

Tobacco product sales tax. Rate increases became effective November 1, 1981.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with the price of motor fuel; rate as of September 30, 1982, was 10 cents per gallon.

Individual income tax. Tax rate increased applicable to 1981 tax year.

Motor vehicle and operators' license tax. Staggered motor vehicle registration began April 1, 1981.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1982, was 13 cents per gallon.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of Sep-30, 1982, was 13 cents per gallon.

TENNESSEE

Motor fuel sales tax. Tax rate increased from 7 to 9 cents per gallon effective June 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

UTAH

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective July 1, 1981.

VERMONT

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective June 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1981.

WASHINGTON

Motor fuel sales tax. Tax rate varies with the price of motor fuel; rate as of September 30, 1982, was 12 cents per gallon.

Tobacco product sales tax. Rate increases became effective July 1, 1981.

Motor vehicle and operators' license tax. Initiated staggered registration system effective July 1, 1981.

WEST VIRGINIA

General sales and gross receipts tax. Tax rate increased from 3 to 5 percent effective June 1, 1981. In addition, food products exempted from tax base effective July 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective Sep-tember 1, 1981.

WISCONSIN

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent ef-fective May 1, 1982.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of Sep-tember 30, 1982, was 13 cents per gallon.

Tobacco product sales tax. Rate in-creases became effective August 1, 1981.

Corporation net income tax. Includes funds previously held in escrow.

Motor vehicle and operators' license tax. Rate increases became effective Sep-tember 1, 1981.

APPENDIX B
Seasonal Factors for Tax Collections, Third Quarter of 1982 and Prior Periods

Period	Level of tax-imposing government		Type of tax					
	State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses
QUARTERS								
1982:								
3D QUARTER	93.1	84.4	80.8	96.5	101.1	97.0	79.3	83.2
2D QUARTER	112.1	84.6	82.4	99.9	98.7	108.7	138.8	108.6
1ST QUARTER	100.3	100.9	99.2	104.1	96.9	94.7	105.0	128.8
1981:								
4TH QUARTER	94.5	129.9	137.2	99.5	103.1	99.6	77.0	79.7
3D QUARTER	93.1	84.6	81.2	96.5	101.2	96.9	79.0	82.5
2D QUARTER	112.1	84.7	82.7	99.8	98.8	108.8	138.9	108.9
1ST QUARTER	100.4	100.5	98.4	104.1	96.9	94.7	105.5	129.6
1980:								
4TH QUARTER	94.4	129.9	137.4	99.4	102.8	99.6	76.6	79.2
3D QUARTER	93.0	85.0	81.6	96.6	101.6	96.7	78.6	81.4
2D QUARTER	112.2	85.0	83.3	99.8	98.9	109.0	138.9	109.5
1ST QUARTER	100.7	99.6	97.1	104.2	96.7	94.7	106.5	131.2
1979:								
4TH QUARTER	94.1	130.2	137.7	99.3	102.3	99.6	75.9	78.1
3D QUARTER	92.9	85.3	81.9	96.7	102.1	96.3	78.2	80.3
2D QUARTER	112.3	85.5	84.3	99.9	99.3	109.4	139.0	109.6
1ST QUARTER	101.0	98.2	95.1	104.2	96.3	94.8	107.8	134.0
1978:								
4TH QUARTER	93.7	130.9	138.5	99.1	101.7	99.5	75.0	76.3
3D QUARTER	92.7	85.5	82.2	96.7	102.8	95.9	77.4	79.2
2D QUARTER	112.6	86.1	85.3	100.1	99.7	110.0	139.6	109.4
1ST QUARTER	101.4	96.4	93.0	104.2	95.8	94.9	109.0	137.9
1977:								
4TH QUARTER	93.3	131.6	138.9	99.0	101.0	99.4	74.1	73.5
3D QUARTER	92.4	85.9	82.6	96.6	103.6	95.4	76.8	78.5
2D QUARTER	112.9	87.0	86.3	100.6	100.2	110.4	140.2	108.5
1ST QUARTER	101.7	94.5	92.1	103.7	94.9	95.2	109.1	141.9

Note: The adjustment factors shown in this table have been developed from unadjusted data collected in this survey from the first quarter of 1970 to current quarter. The adjustment factors reflect the elimination of seasonal variation only. See text. Adjusted tax collections in table 2 are derived by dividing these factors (expressed as ratios) into the unadjusted data for the tax grouping shown above. The figure for total tax collections, adjusted, was derived by summing the adjusted data for the individual types of taxes.